Secrets. II-57—100,000—21-5-48.

Revenue (1948) Department.

SERIES.

G.O. No. 2251

Dated 21-9-48

[Despatch Abstract.]

Assessment - Charge for water - Unobjectionable cases of Achukattu cultivation - Levy of assessment Orders issued.

Copy of petition from Achanta Krishnamurti, Ryot, Madhavara P.O., West Godavari District to the Honible Minister for Revenue, Government of Madras, Fort St. George, Madras.

Sub: Areas under wet cultivation solely with rain waters never taxed from immemorial times - tax levied for the last 3 years in West Godavari District - request for cancellation.

In the West Godavari district in many villages, low lying parts of land under dry cultivation, were used for raising short term crops of paddy solely depending on rain water.

These areas are naturally low lying parts bigger blocks of dry land. In these low lying areas owing to stagnation of water therein iry crops cannot be raised. Therefore for generation these portions of land were used for raising wet crops like paddy. In case of failure of rains in the proper seasons, these crops die away. The yield is generally fair only when rains are satisfactory.

These lands are not supplied from any Government controlled source of water. The usual tax is levied on land depending on such Government water supplies.

For the class of land referred to, the Government are not incurring any expenditure rendering any assistance. The rain water accumulating in that low lying parts of dry land, has no escape and by utilising the water for cultivation of paddy, no harmful interference is made with Government water sourses or cultivation depending on them.

The type of cultivation, is entered in Government records as wet cultivation but with the remark noted that it is "RAINFED and no tax has been levied for generations. Nor is there, in case of failure of crop due to failure of rains, any need for remissions as there is no tax at all.

The Government during the last 2 to 3 years, have resolved to taxation of such lands, inspite of their being entered in the records as rainfed.

Cultivated lands have been known to be of two kinds:

(1) Devamatrukamulu (fed by God by rain) and

(2) Nadimathrukumulu (river fed)

River fed lands could justly be taxed, as Government secures the river water for irrigation by dams, annicuts and canals.

For lands fed by God, the Governme t does not render any help. Such land could not be taxed and such taxation is not in conformity with tradition and practice from old times. This fact may be verified from Government records.

These lands cannot be now restored to dry cultivation and such an attempt willl be a failure due to the their natural low level and repairs carried on from time to time to facilitate wet cultivation.

The short term paddy crops raised in these bits of land are bound to be helpful to relieve considerably, the scarcity of food in the country. In the mamul wet areas (with unrestricted irrigation facilities) long term paddy rops only are raised, as such above ensure a certain yield and short term paddy crops are not favoured. Such short term crops do not

p.t.o.

not suit the deltaic conditions. Whereas in the low lying bits of dry land even with slight rain short term paddy crop is easily raised and comes in very handy in these days of famine.

Such rainfed short-term paddy cultivation in dry areas should be encouraged if necessary by bonus, to increase production of food in the fact of famine. To tax the cultivator, who without asking for any bonus or receiving any other help, is raising short term paddy crop in the lower parts of dry land bearing the full losses due failure of rains, is very unust and very discouraging to the ryot.

The tax has been levied in the Tadepalligudem Taluk, West Godavary District.

My representations and appeals to the previous Government were not properly gone into or favourably considered.

This tax is being levied in December last year and collected by March with the land revenue.

Therefore, I submit that the Government may be pleased to consider these facts and in view of the circumstance that the ryot depending entirely in God's help is cultivating exclusively rainfed short-term paddy crops in parts of dry cultivation land and helping in meeting the acute food shortage, the tax referred to, may be abolished.

Sd. x x

Copy of Board's No. L.Dis. H.3194/46, dated 15-3-1948 to the Secretary to Government, Revenue Department.

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READ the following:

From the Government endorsement No.2157-H/46-1, dt.9-9-46.
" " Collector of West Godavari L.Dis.11843/46. dt.15-5-47.

Ref: Board's Ref.H.3194/46-1, dt. 16-9-1947.

Sri A. Krishna Moorthi rao of Madhavaram village, Tedepalliguden taluk has put in a petition protesting against the levy of water cess on certain low lying lands for raising short terms wet paddy by means of impounded rain water in private patta lands. The petitioner has not specified any S.Nos. on which such charge was being made but has raised this as a general topic. The facts of the case are as follows:

Madhavaram is a government village. It has registered wet lands irrigated from M.I.Tanks which are partly rainfed and partly fed by the yerra calva source. The total extent of registered Dry lands in the village is about Ac.178 -00 Of this an extent of about Ac.225-00 has been cultivated with short term varieties of wet paddy like Basangi and Garikasannam which comes up for harvest in a period of 3 or 4 months. It is reported that the practice has been a long existing one and upto F.1352 enhanced assessment upto half the value of the gross produce was being levied on the lands which were irrigated by intercepting rain water which would otherwise flowing to a government source of irrigation treating it as objectionable Achukattu cultivation. Lands which were cultivated with wet paddy by means of impounded rainwater which could not otherwise flow to government source or irrigation and does not therefore in any way interfere with supply to any government source was treated as unobjectionable achukattu cultivation, and no charge was made except the usual dry assessment

assessment on the land. The above practice is said to have been accepted in accordance with a penal clause in the Resettlement Notification on Achukattu cultivation till F.1352. But subseque t to fasli 1352 in accordance with the instructions issued in B.P.Mis Confidential 166 dated 17-1-42 it was ordered that the charge should be limit.d to wet assess---ment only.

2. With reference to the question of remission it is submitted that where the cultivation happens to be objectionable it need not ordinarily be considered at all even in cases of failure of crop. It would also appear that the Government have limited the charge to wet assessment only as a set off against such a contingency. It may also be submitted now that this is a general question which may not be peculiar to this village alone and the qqestion cannot therefore be considered in violation and that if at all the question is to be taken up it requires a thorough investigation and I do not believe that circumstances warrant it. I do not therefore consider that the petitioner's request should be acceeded to.

/true copy/

3. From the collector of West Godavari L.Dis.1928/48 dated 9-2-1948.

Ref: Board D.O. Letter No. H.3194/46 dated 6-2-1948.

My report in the matter was submitted as early as 31-7-47 in my L.Dis. 9555/47 dated 31-7-47. A copy of it is however enclosed.

2. Board's D.O. reminder dated 22-12-47 has not been received in my office.

Sd. x x /Collector.

To

C.A.Ramakrishnan, Joint Secretary, Board of Revenue.

Copy of West Godavari collector's L.Dis.9535/47, dated 31-7-1947 (to the Secretary to the Board of Revenue,Madras).

Subject: Assessment - charge for water- West Godavari district Teddapalligudem taluk - lowm lying areas cultivation of paddy with rain water - Levy of water cess - Objection - Report - Submitted.

Ref: 1. Board's reference H.3194/46-5, dated 11th June 1947.
2. y L.Dis. 11843/46, dated 15-5-1947.

I invited Board's attention to my reference cited above The question raised by the petitioner is of a general nature and does not relate to any particular case of atchukattu cultivation. Atchukattu cultivation is a long existing regular a ricultural practice in this district. In Madhavaram village of Teddapalligudem taluk, it is more than 40 years old. All cases of atchukattu vultivation objectionable or unobjectionable--whether the water intercepted goes to a government source or not are treated alike by the imposition of enhanced assessment, according to the instruction issued in B.P. No.Misc. 3781, dated 9th November 1928.

L.DIS.

L.DIS.

In his petition copy forwarded with the Government endorsement cited above Sri Achanta Krishnamoorthy Rao raises the general question of the charge levied on low lying dry lands grown with wet crops with the aid of rain water in the west Godavari district and requests that no charge should be levied for such cultivation, as no water from Government sources is used. In his first report cited above (copy enclosed) the collector stated that up to F.1352 the practice was to levy enhanced assessment up to half the value of the grows produce in respect of objectionable cases of such cultivation and to levy only the dry assessment in respect of unobjectionable cases, and that subsequent to F.1352 the charge was limited to Wet assessment only in view of the orders in G.O.Ms.No.2014, Rev. dated 3-9-41. The collector was asked to state how long the kind of achukattu cultivation referred to had been going on and whether it was considered objectionable all along. The collector has replied that Achukattu cultivation has been a long existing practice in the district. more than 40 years old in Madhavaram village and that unobjectionable and objectionable cases were being treated alike in regard to the levy of charge.

2. As pointed out by the collector the petitioner does not refer to any particular case of achukattu cultivation, but has raised the matter as a general question. The present position in regard to the charge to be levied on achukattu cultivation is clearly laid down in G.O.No.Ms.201 , Rev., dated 3-9-41 which has been communicated to all collectors for information and guidance.

3. As regards the question of remission in cases of failure of crops on the lands referred to, attention is invited to para 2 of the collector's report L.Dis.11843/46 dated 15-5-1947 (copy enclosed).

x x Sd. x x
for Jt. Secretary.

GOVERNMENT OF MADRAS

Memo. No.2157,H/46-11,Revenue,dated 15-5-1948.

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Sub:Irrigation - (West Godavari) - Rainfed short term paddy cultivation - levy of additional charge - objection.
Ref: Endorsement No.2157 H/46-1,Revenue,dated 9-9-1946 From the Board of Revenue, L.Dis.No.h.3194/46,dt.15-3-43.

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In his letters Nos.L.Dis.11843/46,dated 15-5-1947 and L.Dis 9535/47,dated 31-7-1947 submitted with the Board's reference quoted above, the Collector of West Godavari has stated that subsequent to Fasli 1352, wet assessment is being charged in accordance with the orders in G.O.No.2014, Revenue, dated -3-9-1941 both in objectionable and unobjectionable cases of achukattu cultivation. The Board seems to acquiesce in the above view of the Collector. The attention of the Board of of Revenue is in this connection invited to para 2 of its Reference H.1990 H/47-2, dated 9-2-1948 (disposed of in G.O. No.898, Revenue, dated 20-4-1948) wherein it stated that in regard to unobjectionable cases of achukattu cultivation, the accepted policy has been to levy only dry assessment. The Government observe that the view expressed by the Collector is contrary to that expressed by the Board in its reference referred to above. The Board is requested to state whether in view of the opinion expressed by it in its reference

reference cited, the Collector's action in levying wet assessment in cases of both objectionable and unobjectionable achukattu cultivation can be said to b correct. The Board is requested to offer its remarks at an early date.

Sd. x x /Secy.to Govt.

To the Board of Revenue.

Copy of Board's reference L.Dis.3070/48, dated 28-5-48 to the Secretary to Government, Revenue Department,Madras.

Sub: Irrigation west Godavari - Rainfed short term paddy cultivation - levy of additional charge - objection - petition to Government - further report - submitted.

READ the following:

Government Memo No.2157, Rev./H/46-11,dt.16-8-48.

L.DIS.

The Board submits that the action of the Collector of West Godavari in levying wet assessment in cases of both objectionable and unobjectionable achukattu cultivation cannot be said to be correct in view of G.O.Ms.2014,Revenue, dated 3-9-41 communicated to Collector's with B.P.Mis.(Confdl) 166 dated 17-1-.1942.

Sd. x x
for Jt. Secretary.

GOVERNMENT OF MADRAS

Abstract.

Assessment - Chargefof water - Unobjectionable cases of achukattu cultivation - Levy of assessment - Orders passed.

G.O.Ms.No.2251, Revenue Department, dated 21-9-1948.

READ:

From the Sri Acharida Krishnamurti, petition dated nil
Endorsement No.2157 H/46-1,Revenue,dt. 9-9-46.
From the Board of Revenue, L.Dis.H.3194/46,dt.15-3-48.
To the do. O.M.No.2157 H/46-11,dt.15-5-48
From do. L.Dis.3070/48,dt. 28-5-48.

ORDER:

The Government have examined the question of treatment of unobjectionable cases of achukattu cultivation. They observe that the orders in G.O.Ms.No.2014, Revenue, dated 3-9-41 relate only to objectionable cases of achukattu cultivation and have no application to unobjectionable cases of achukattu cultivation. In these latter cases, the Government direct that only the highest dry assessment be charged provided that under the settlement or resettlement notifications the Government have reserved a right to vary the assessment during the currency of those notifications or where the highest dry assessment is lower than the rates now being charged. In cases of unobjectionable achukattu cultivation where this condition is not satisfied the existing rates should be charged.

2. The Board of Revenue is requested to cancel the instructions in B.P.Ms.No.3781,dated 9-11-1928 and to issue clear instructions to all collectors with reference to the orders in para 1 above.

3. The petitioner is referred to tbe Board of Revenue for orders on his petition read above.

(By Order of His Excellency the Governor)

x x /Secy.to Govt.

To the Board of Revenue.
Copy to Sri Achanta Krishnamurti,Madhavaram P.O., West Godavari Dt (para 3 only).

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p.t.o.

Copy of Board's reference No. L.Dis. H.No.5456/48, dated 18-11-1948.

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Sub: Assessment - Charge for water - Achukatta cultivation - treatment.

READ the following:

G.OØ.No.Ms.2251, Revenue, dated 21-9-1948.

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L.DIS.

x x x

3. The Board submits to Government for their information a copy of B.P.Mis. No.1526, dated 12-11-1948 containing the instructions issued to the Collectors with reference to their orders read above.

No mention has been made therein of the instructions in B.P.Mis.No.3781, dated 9-11-1928 as it was communicated only to the Collector of Vizagapatam and a copy of it is likely to have been furnished to the Collector of West Godavari some years back in connection with some reference relating to the treatment of achukattu cases.

Sd. x x
for Jt. Secretary.

To the Collector of West-Godavari(Para 1 and 2 only)
" Sri Achanda Krishnamurthi, Madhavaram P.O., West Godavari District (para 2 only)
" The Secretary to Government, Revenue Department, (para 3 only) with a copy of B.P.Mis.1526,dt.12-11-48.

Revenue Department.

TO. A.S.

May be lodged and stitched with G.O.2251, Revenue, dated 21-9-48.

Sd. x x
22-11-48.

Copy of Proceedings B.P.(Mis).No.1526, dated 12-11-1948 of the Board of Revenue, Madras to the Collectors of all Distric

Sub: Assessment - Charge for water - Unobjectionable cases of Achukattu cultivation - levy of water cess -- instructions issued.

READ: G.O.Ms.No.2251, Revenue.dated 21-9-1948.

RESOLUTION:

The Board issues the following instructions for guidance in regard to the treatment of cases of achukattu cultivation:--

(1) The instructions contained in G.O.Ms.No.2014, Revenue, dated 3-9-1941, communicated in B.P.Mis.No.166,(Confdl) dated 17-11942 relate only to objectionable cases of achukattu cultivation.

(2) In reggrd to unobjectionable cases only the highest dry assessment should be charged, ppvvided that under the Settlement or Resettlement notification, the Government have rereserved a right to vary the assessment during the currency of those notifications, or where the highest dry assessment is lower than the rates now being charged. In cases of unobjectionable achukattu cultivation where this condition is not satisfied, the existing rates should be charged.

2. Collectors are requested to see that the instructions in the foregoing paragraph are strictly followed.

/true extract/ C.A.Ramakrishnan,/Jt.Secy.

/forwarded/By Order Sd. x x
Superintendent.

p.t.o.

NOTE FILE.

C.No.2157 H/46. REVENUE DEPARTMENT.

Irrigation - (West Godavari) - Rainfed short term paddy cultivation - Lev, of water cess - Cancellation - Request.

From Sri A. Krishnamurthi petition dt. nil.
Endt. No.2157 H/46-1, Rev., dated --46.
From the Bd. of Rev. L.Dis.H.3194/46,dt. 15-3-48.

TO A.S.

Please see the papers in the c.f.

2. In his petition on pages 1-3 c.f, the petitioner objected to the levy of water cess on certain low lying dry lands in the West Godavari district for raising short term wet paddy by means of impounded rain water. The objection raised by the petitioner is dealt with in the Board's L.Dis.on pages 5-6e.f. It is seen from the Board's report that the type of cultivation referred to by the petitioner is treated as achukattu cultivation and that, subsequent to fasli 1352, charges for such cultivation are being levied in accordance with the orders in G.O.Ms. 2014, Revenue, dated 3-9-41.

3. The resettlement notification of the West Godavari District contains a penal clause for dealing with objectionable cases of achukathu cultivation. The levy of an additional charge equal to wet minus dry assessment or the levy of wet assessment on dry lands on which objectionable achukathu cultivation is carried on in the West Godavari district is, therefore, in accordance with G.O.Ms.No.2014, Rev., dated 3-9-41. But the Collector of West Godavari has stated that wet assessment is being levied also on dry lands on which unobjectionable achukathu cultivation is carried in that dt. The collector has reported that all cases of achukathu cultivation objectionable or unobjectionable, are treated alike according to the instructions issued in B.P.Ms.3781, dated 9-11-1928. It is not known what instructions this B.P.contains. However, the latest orders in G.O.Ms.No.2014, Rev.,dt.3-9-41 do not refer to the levy of wet assessment in unobjectionable cases of achukathu cultivation.

4. For orders, whether the Board may be asked to state why wet assessment is being levied in cases of unobjectionable achukathu cultivation in the West Godavari district. If so, the draft memo submitted below is for approval.

We should look into the original of the G.O. before issuing a reference to Board. Put up the original and see what the correct position is.
Sd. x x /10-4-48.

Revenue Department.

Please see the notes on pp. 1-2 above.

2. With reference to A.S's orders at 'A' above, the original of G.O.Ms.No.2014, Revenue, dt. 3-9-41, has been looked into. The discussions in this G.O. relate primarily to the question of treatment of objectionable cases of achukattu cultivation. The Bd. of Rev. had been asked earlier whether achukattu cultivation had assumed such proportions as to be positively detrimental to supplies to irrigation sources and whether it was not possible, with reference to the settlement and resettlement notifications to put down such cultivation by the levy of additional assessment. The Bd's report on pp.1-4 of G.O.Ms.No.2014, Rev., dt. 3-9-41, dealt with these points. In this report, the Board stated that achukattu cultivation had not assumed such proportions as to be positively detrimental to the supplies to irrigation

sources that this form of cultivation was part of the agriculturists' practice of the districts and there was no case for undertaking any legislation to put down objectionable achukattu cultivation. The Board was also of the opinion that it was not possible to put down achukattu cultivation by the levy of additional assessment with reference to Settlement and Resettlement notifications. The question of treatment of objectionable cases of achukattu cultivation was examined at length in the notes in G.O.Ms.No.2014, Rev.dt.3-9-41. Legal advised among others, that even in areas where the resettlement notifications contained a penal clause for dealing with objectionable cases of achukattu cultivation, the Govt. could not levy more than the wet assessment in such cases. Orders were accordingly issued in G.O.Ms.No.201., Rev.,dt. 3-9-41. In the same G.O. it was also ordered that the existing practice of levying wet MINUS dry assessment on achukattu cultivations which was considered objectionable should be continued in the areas where it was lega ly permissible, / i.e., where the resettlement notifications contained a penal clause for dealing with objectionable achukattus/.

3. Thus, the orders in G.O.Ms.No.2014, Revenue, dt. -9-41, covered only the question of treatment of objectionable cases of achukattu cultivation. The question of treatment of unobjectionable cases of achukattu cultivation was not considered in that G.O. The Collector states that additional assessment equal to wet MINUS dry is being levied also in unobjectionable cases of achukattu cultivation with reference to XX B.P. Ms.No.3781, dated 9-11-1928. In this B.P. the Board ordered that the appropriate rate of wet assessment should be levied in all cases of acnukattu cultivation "whether the water interrupted goes to a Government source or not". This B.P. appears to have been based on a decision of the Privy Council in 1928 upholding the theory of the State's share of the produce of land - please see paras 5 and 6 of the note on pp.45-46 of G.O.Ms.No.2836, Revenue, dt. 27-9-40. It is not clear whether B.P.Ms.No.3781, dt. 9-11-1928 is still in force. In another connection the Board has stated that in unobjectionable cases of achukattu cultivation the accepted policy has been to levy only the dry assessment - please see para 2 of the Board's refce. on p. 13 c.f. of G.O.Ms.No.898, Rev., dt. 20-4-1948, For orders whether the attention of the Bd. may be drawn to this and the Bd. asked:-

(1) whether B. .Ms. No.3781, dt. 9-11-1928 is still in force and if not,

(2) whether the levy of wet assessment in unobjectionable cases of achukattu cultivation in the West Godavari District is not irregular

5. Subject to orders a draft memo is submitted for approval. Legal may see before issue.

The question to be asked is whether it is proper to levy the wet assessment in unobjectionable cases also of achukattu cultivation. The Collector's letter on p.6. c.f. shows that both objectionable and unobjectionable cases are being treated alike and that wet assessment is being charged in both the cases. The Bd. seems to acquiesce in this view. This view of the Collector and the Bd. is, however, contrary to what the Bd. has stated in a case of achukattu cultivation in Nellore dt. There it is stated that in regard to unobjectionable cases of achukattu cultivation, the accepted policy has been to levy only the dry assessment. The Bd's attention may be drawn to this and it may be asked to clarify the position. The draft memo below is for approval.

Sd. x x/4-5-48. —Sd. x x/14-5-48/DS.

p.t.o

/Memo No.2157, H/46-11, Rev., dt. 15-5-1948/
From the Board of Rev.L.Dis.3070/48,dt. 28-5-48./

TO A.S.

Please see the notes from p. 1 ante, the memo to the Bd. of Rev. on pp.7-8 c.f. and the Bd's L.Dis.on p.9 c.f.

2. The Bd. states that the action of the Collr. of West Godavari in levying wet assessment in cases of both objectionable and unobjectionable achukattu cultivation cannot be said to be correct in view of G.O.Ms.No.2014, Rev.,dt.3-9-41. But as already stated at 'M' on pp.3-4 ante, G.O.Ms.No.2014,Rev. dt.3-9-41 deals only with objectionable cases of achukattu cultivation and not with unobjectionable cases of achukattu cultivation. The Collr. of West Godavari reports that wet assessment is being levied in his Dt. subsequent to Fasli 1352, in unobjectionable cases of achukattu cultivation, with reference to the instructions in B.P.Ms. 3781, dt. 9-11-28. Since the Govt. have already issued orders in para 2 of G.O.Ms. No. 898, Rev., dt. 20-4-48 that only the highest dry rate (and not wet assessment) should be charged on unobjectionable cases of achukattu cultivation in Bitragunta and Tallur villages in Kavali taluk, Nellore dt., it is for orders whether, to make the matter position clear to all Collrs., the Bd. may be asked to cancel the instructions in B.P.Ms.No.3781, dt.9-11-28 and to issue clear instructions to all Collrs. that only the highest dry rate should be charged on unobjectionable cases of achukattu cultivation. The lands referred to by the petitioner in his petition on pp.1-2 c.f. will then be covered by such instructions, and will get the benefit of such instructions if only unobjectionable achukattu cultivation is raised on them.

3. P.W., Finance and Legal may see for remarks, prior to circulation.

The Board agrees that the levy of wet assessment in cases of both objectionable & unobjectionable achukattu cultivation is not correct. Clear instructions may be issued that in the case of unobjectionable cases of achukattu cultivation, only the highest dry assessment should be charged.

Sd. x x
23/24-6-49.

Rev.U.O.2157/H/46-12, dt.30-6-48.

Sd. x x30-6-48/D.S.

P.W.D. (D).

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A.S.

Notes from the bottom of p. 2 ante may be perused. This Deptt. may agree with the view expressed at 'A' above. Subject to orders the file may be passed onto Finance.

Sd. x x
9-7-48.

P.W.D.U.O.3550 D/48-1, dt. 12-7-48.

Sd. x x
10-7-48.

Finance (Accts.A) Deptt.

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Please see the notes from p.5 above.

Finance also may agree to the proposal at A on p.6 above.

Sd. x x
19-7-48.

Fin.U.O.No.50349-AA/48-1, dt.20-7-48.

Sd. x x
19-7-48.

p.t.o.

Legal Deptt.

The proposal of the Rev. Deptt. is that in respect of unobjectionable cases of ACHUKATTU cultivation only the highest dry assessment should be charged. There is no legal objection to the proposal provided that under the settlement or resettlement notifications the Government have reserved a right to vary the assessment during the currency of those notifications or where the highest assessment is lower than the rates now being charged.

Sd. x x
5-8-48. Sd. x x/5-5-48./S.

Legal U.O.8939/48-1,dt.5-5-48.

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Revenue Dept.

TO A.S.

This file arose out of a petition from Sri Achanta Krishnamoorthy of Madhavaram village, West Godavari dt. objecting to the levy of water cess on certain low lying dry lands in the West Godavari dt. for raising short-term wet paddy by means of impounded rain water. The facts of the case are stated in the letter of the Collr. of West Godavari on p.5 c.f. The question riased by the petitioner has been examined as a general question in the notes on p.1-6 ante. As a result of the discussions in the above notes this Dept. propose to issue clear instructions to Collrs. to the effect that in unobjectionable cases of achukattu cultivation only the highest dry assessment should be charged. P.W.D. and Finance have agreed with this Dept. Legal have stated that there is no legal objection to the proposal provided that under the settlement or resettlement notification the Govt. have reserved a right to vary the assessment during the currency of those notifications or where the highest dry assessment is lower than the rates now being charged. A draft order is submitted for approval in accordance with the above proposal.

2. The orders proposed to be issued will cover the request of the petitioner in his petition on p.1-3 c.f. and if only unobjectionable achukattu cultivation is raised on the lands referred to by him, the lands will get the benefit of the orders. The petitioner may be referred to the Bd. of Rev. for orders on his petition. A para has been added to the draft order in this regard.

3. The question of remission of water cess for failure of crops on achukattu lands referred to in the memo on p.4 c.f. does not arise now, as no remission can be granted on objectionable cases of achukattu cultivation and as in unobjectionable cases of achukattu cultivations only the highest dry assessment will be charged.

4. For orders whether the draft order below may issue.

Sd. x x
5-9-48. Sd. x x/9-9-48./D.S.
H.M.(L.R.) Sd. x x /19-9.

/True copy/

Office Assistant,
Madras Record Office.

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4/6/54.